



Form ST-ER
Application for Sales Tax Exemption Renewal
(for Non-Profit Organizations)

Rev. 7/98

Massachusetts
Department of
Revenue

DOR use only:

Document location number

Date received

Registration Information

1. Federal Identification number	2. Certificate expiration date	DOR use only
3. Name of organization		
4. Street address (PO box is not acceptable)		
City/Town		
State	Zip	Telephone number

Mailing Address (if different from above)

5. Street address (PO box is acceptable)		
City/Town		
State	Zip	Telephone number

General Information

6. Indicate type of organization:
☐ Corporation ☐ Trust or association ☐ Fiduciary ☐ Partnership ☐ Other (specify):

7. Describe nature of business:

8. Check one:
☐ Governmental ☐ Charitable exempt purchaser

9. If a subsidiary corporation, enter name (below) and Federal ID number of parent corporation:

	Federal Identification number

Signature

10. I hereby certify that the statements made herein have been examined by me and are, to the best of my knowledge and belief, true, correct, and complete. Signed under the pains and penalties of perjury.

Signature of authorized individual	Date	Title

The signing of this application is evidence that you may be the person individually and personally responsible for any sums required to be paid to the Commonwealth of Massachusetts General Laws, Chapter 64H, section 16 and Chapter 64I, section 17.

Note: When renewing your exempt purchaser status, be sure to include a copy of your IRS letter of exemption under Section 501(c)(3) of the Internal Revenue Code. Subordinate organizations covered under an IRS group exemption letter should include a copy of the group exemption ruling and a copy of the organization's directory page listing the organization as an approved subordinate.

Mail this form and necessary attachments to: **Massachusetts Department of Revenue**
Bureau of Desk Audit
Exempt Organization Unit
200 Arlington St.
Chelsea, MA 02150

Form ST-ER Instructions

General Information

Form ST-ER must be filed once every five years to renew your Sales Tax Exemption Certificate (ST-2) with the Massachusetts Department of Revenue. Renewal of this certificate exempts qualified non-profit or governmental organizations from paying sales tax on purchases of tangible personal property. Organizations applying for renewal of their sales tax exemption must include with this application a copy of the letter, issued by the Internal Revenue Service, granting exempt status. If you do not renew your certificate, your exempt status will expire.

Note: Please remember that a tax-exempt purchaser is still responsible for the collection and payment of other taxes, such as withholding.

Line Instructions

Line 1. Federal Identification number. Enter your organization's Federal Identification number.

Line 2. Certificate expiration date. Indicate the date your current Certificate of Exemption expires.

Line 3. Legal name. Enter the legal name of the organization. If incorporated, enter the name of the organization as registered with the Secretary of State's office.

Line 4. Business address and phone number. Enter the actual street address and telephone number of your principal place of business. Do not enter a PO box number in this area. If you have more than one location, enter the address of your principal location or headquarters here.

Line 5. Mailing address and phone number. Enter the mailing address and phone number of your organization if it is different from the address above.

Line 6. Type of organization. Check the applicable box for your organization. If you check "Other," please attach a complete written explanation of your organizational type and kind of business.

Line 7. Nature of business. Enter a brief description of your business activity. Please be as specific as possible.

Line 8. Governmental/charitable exempt purchaser. Check the appropriate box for your organization. If you are not a governmental organization and are renewing your exempt purchaser status, be sure to include a copy of the exempt status letter issued by the Internal Revenue Service. This is generally known as a Section 501(c)(3) letter. If you are registering a subordinate organization covered by an IRS group exemption letter, please include a copy of the group exemption letter and a copy of your parent organization's directory page listing your organization as an approved subordinate organization.

Line 9. Name of parent organization. If your organization is the subsidiary of another corporation, enter the name and Federal Identification number of the parent corporation.

Line 10. Signature. This form must be signed by a partner or officer of your organization. Form ST-ER can also be signed by someone else who has power of attorney that permits him/her to register the organization with the Department of Revenue. A copy of the power of attorney must be filed with the Form ST-ER. Unsigned forms cannot be processed and will be returned to you for your signature.

Mail your completed Form ST-ER and any necessary attachments to:

**Massachusetts Department of Revenue
Bureau of Desk Audit
Exempt Organization Unit
200 Arlington Street
Chelsea, MA 02150**